

Highland City  
CITY

2007-2008  
FISCAL YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget: Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Highland City City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated August 15, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☒ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

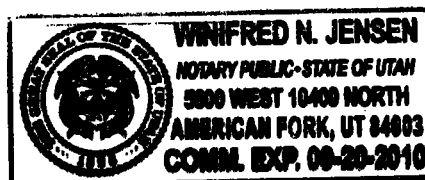
was held on August 15, 2007 for all budgetary funds.

Signed: Lynne W. Ruff CPA  
(Budget Officer)

Subscribed and sworn to this 20th day

of August, 2007.

Winfred N. Jensen  
(Notary Public)



## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
<b>TAXES</b>						
3110	General Property Taxes-Current	648,304	676,924	771,548	1,197,314	1,443,894
3120	Prior Years' Taxes-Delinquent	56	47,370	61,700	41,301	60,000
3130	General Sales & Use Taxes	916,673	925,329	1,262,101	1,450,662	1,743,429
3140	Franchise Taxes	473,985	578,545	735,897	728,543	682,000
3170	Fee-in-Lieu of Property Taxes	114,697	101,780	125,658	140,154	125,000
<b>LICENSES AND PERMITS</b>						
3210	Business Licenses and Permits	8,252	9,843	7,939	12,149	9,000
3221	Building, Structures, and Eq.	730,882	602,758	781,711	763,021	668,500
3225	Animal Licenses	2,271	2,147	1,125	25	0
<b>INTERGOVERNMENTAL REVENUE</b>						
3340	State Grants	0	0	0	0	0
3356	Class "C" Road Fund Allotment	253,830	214,503	256,439	306,886	500,000
3358	State Liquor Fund Allotment	4,001	4,220	5,316	6,729	7,000
<b>CHARGES FOR SERVICES</b>						
3414	Zoning & Subdivision Fees	189,287	142,326	305,132	100,278	120,000
3470	Garbage	371,608	415,213	445,490	490,990	484,500
3480	Cemetaries	28,863	23,014	47,762	56,519	60,000
3490	Miscellaneous Services	133,088	119,785	130,914	346,053	408,800
<b>FINES &amp; FORFEITURES</b>						
3510	Fines	213,947	229,751	283,769	277,146	269,000
<b>MISCELLANEOUS REVENUE</b>						
3610	Interest Earnings	28,800	72,564	154,475	78,144	90,000
<b>CONTRIBUTIONS AND TRANSFERS</b>						
3890	Beg. General Fund Bal. to App.	0	359,134	0	0	0

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

## Fiscal Year

## GENERAL FUND REVENUES

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	TOTAL REVENUE & OTHER SOURCES	4,118,544	4,525,206	5,376,976	5,995,914	6,671,123

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

## Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
GENERAL GOVERNMENT						
4111	City Council	72,499	72,881	105,849	91,402	113,700
4121	City & Precinct Courts	187,011	211,392	236,076	280,905	274,807
4135	Supplies & Expenses	140,070	171,373	175,711	362,493	370,749
4141	Finance/Auditor	8,900	15,175	8,280	8,450	10,000
4142	Clerk/Recorder	72,534	83,753	93,174	89,878	101,180
4143	Treasurer	25,480	30,751	34,913	44,106	47,535
4144	Finance Director	8,385	8,369	11,247	56,197	138,741
4145	Attorney	5,865	9,125	8,658	14,875	15,000
4160	General Government Buildings	9,638	8,735	10,142	128,883	56,225
4180	Planning and Zoning	235,289	182,754	188,046	427,464	372,492
4190	Education & Community Promotion	901	7,576	7,576	66,106	105,909
4191	Insurance	42,043	45,339	54,577	0	0
PUBLIC SAFETY						
4210	Police Department	720,363	832,000	970,376	1,277,949	1,372,560
4220	Emergency Services	236,454	254,669	316,831	444,559	539,330
4241	Engineer	28,944	70,524	82,514	86,442	102,250
4242	Building Inspection	106,158	130,865	141,199	176,577	209,982
4253	Animal Control & Reg.	699	742	634	0	0
HIGHWAYS & PUBLIC IMPROVEMENTS						
4415	Class "C" Roads	221,492	269,201	312,706	574,690	613,980
4416	Utilities	56,037	82,723	88,100	99,618	88,000
PARKS, RECREATION & PUBLIC PROPERTY						
4510	Parks	314,516	352,965	361,003	309,850	385,245
4560	Recreation & Culture	63,017	73,515	61,833	76,597	132,850
4570	Garbage	356,133	406,322	440,244	446,623	484,922
4580	Libraries	18,540	19,479	26,777	27,679	206,890
4590	Cemeteries	124,330	142,771	220,048	187,873	199,000
TRANSFERS & OTHER USES						
4810	Transfers to Cap Project Funds	528,785	1,042,207	1,166,177	670,228	728,172
4830	Contribution to Utility Funds	0	0	0	0	0
4840	Transfer to Debt Service Fund	0	0	0	0	0
4880	App Increase Fund Bal	534,461	0	254,285	0	1,604

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	TOTAL EXPENDITURES & OTHER USES	4,118,544	4,525,206	5,376,976	5,949,444	6,671,123

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

## Fiscal Year

## SPECIAL REVENUE FUND - Highland Open Space SSD

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	Transfers from Capital Project Fund	35,000	40,000	135,000	50,000	50,000
3920	Transfers from General Fund	0	0	0	170,228	100,000
3930	OPEN SPACE FEE	96,022	127,242	158,631	194,548	174,000
OTHER SOURCES:						
3990	Usage of Begin Fund Balance	37,852	0	0	0	0
TOTAL REVENUES & OTHER SOURCES		168,874	167,242	293,631	414,776	324,000
EXPENDITURES:						
4020	Supplies & Expenses	168,874	161,355	226,775	289,265	192,000
4030	Capital Outlay	0	0	25,500 (	17,693 )	182,000
OTHER USES:						
4090	Budgeted Increase in Fund Bal	0	5,887	41,356	0	0
TOTAL EXPENDITURES & OTHER USES		168,874	167,242	293,631	271,572	374,000

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

## Fiscal Year

## CAPITAL PROJECT FUND - Highland Open Space SSD

Account Number	Description	Prior Years Actual			Current Year: Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
3990	Begin Fund Balance	( 8,027 )	( 8,027 )	( 8,027 )	( 8,027 )	( 8,027 )
	TOTAL AVAILABLE FOR APPROPRIATIONS	( 8,027 )	( 8,027 )	( 8,027 )	( 8,027 )	( 8,027 )
	Ending Fund Balance	( 8,027 )	( 8,027 )	( 8,027 )	( 8,027 )	( 8,027 )

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

## Fiscal Year

## CAPITAL PROJECT FUND - CAPITAL IMPROVEMENT FUND-PARKS

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	Transfers from General Fund	0	100,000	100,000	100,000	628,172
3920	Interest Income	11,885	24,861	57,326	108,547	90,000
3930	Other Additions	739,757	841,209	969,572	8,755,766	9,450,000
TOTAL REVENUES & OTHER SOURCES		751,642	966,070	1,126,898	8,964,313	10,168,172
3990	Begin Fund Balance	1,047,769	1,156,209	1,716,879	1,840,008	9,696,011
TOTAL AVAILABLE FOR APPROPRIATIONS		1,799,411	2,122,279	2,843,777	10,804,321	19,864,183
EXPENDITURES:						
4010	Park Construction	550,702	325,400	489,657	542,817	4,162,000
4020	Office Equip/Truck Replace	57,500	80,000	514,112	88,857	5,000,000
4030	Water Stock/Press Irr Exp	0	0	0	426,636	0
4040	Transfer to Eq Cap Proj	0	0	0	0	0
4050	Transfer to Open Space Fund	35,000	0	0	50,000	50,000
TOTAL EXPENDITURES		643,202	405,400	1,003,769	1,108,310	9,212,000
Ending Fund Balance		1,156,209	1,716,879	1,840,008	9,696,011	10,652,183



## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

## CAPITAL PROJECT FUND - CAP IMP FUND ROAD PROJECTS

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	Transfers from General Fund	0	0	0	0	0
3920	Interest Income	5,356	4,670	5,808	22,753	25,000
3930	Other Additions	312,348	327,969	552,635	426,230	325,000
TOTAL REVENUES & OTHER SOURCES		317,704	332,639	558,443	448,983	350,000
3990	Begin Fund Balance	485,014	152,025	150,373	569,676	153,555
TOTAL AVAILABLE FOR APPROPRIATIONS		802,718	484,664	708,816	1,018,659	503,555
EXPENDITURES:						
4010	Road Projects	324,103	32,191	69,174	835,938	370,000
4020	Road Rebuilding	326,590	302,100	69,966	29,166	51,323
TOTAL EXPENDITURES		650,693	334,291	139,140	865,104	421,323
Ending Fund Balance		152,025	150,373	569,676	153,555	82,232

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

## CAPITAL PROJECT FUND - CAP IMP FUND BUILDING

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
<b>REVENUES:</b>						
3910	Transfers from General Fund	528,785	902,207	931,177	400,000	0
3915	Transfer from Sewer Fund	0	0	0	0	0
3916	Transfer From PI Fund	0	0	0	0	0
3920	Interest Income	25,153	52,133	126,100	488,640	350,000
3930	Other Additions	442,271	276,169	306,279	6,245,314	620,000
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>996,209</b>	<b>1,230,509</b>	<b>1,363,556</b>	<b>7,133,954</b>	<b>970,000</b>
3990	Begin Fund Balance	1,927,241	2,554,448	3,782,757	4,939,666	10,502,537
<b>TOTAL AVAILABLE FOR APPROPRIATIONS</b>		<b>2,923,450</b>	<b>3,784,957</b>	<b>5,146,313</b>	<b>12,073,620</b>	<b>11,472,537</b>
<b>EXPENDITURES:</b>						
4010	System Construction	18,498	2,200	29,125	256,164	4,000,000
4020	Construction	350,504	0	177,522	1,314,919	7,250,600
<b>TOTAL EXPENDITURES</b>		<b>369,002</b>	<b>2,200</b>	<b>206,647</b>	<b>1,571,083</b>	<b>11,250,600</b>
Ending Fund Balance		2,554,448	3,782,757	4,939,666	10,502,537	221,937

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

## CAPITAL PROJECT FUND - NW Annexation Cap Project

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	Transfer from Cap Project Fund	0	0	0	0	0
3920	Interest Income	901	0	38,212	54,595	40,000
3930	Other Additions	2,001,787	1,064,633	304,480	187,739	193,600
TOTAL REVENUES & OTHER SOURCES		2,002,688	1,064,633	342,692	242,334	233,600
3990	Begin Fund Balance	( 226,704 )	37,583	1,100,232	1,396,497	878,249
TOTAL AVAILABLE FOR APPROPRIATIONS		1,775,984	1,102,216	1,442,924	1,638,831	1,111,849
EXPENDITURES:						
4010	Truck Replacement	0	0	0	0	0
4020	Equipment Replacement	( 255,846 )	0	0	0	450,000
4030	Road Improvements	1,332,761	1,984	46,427	760,582	475,000
4040	R/W Acquisition	661,486	0	0	0	250,000
TOTAL EXPENDITURES		1,738,401	1,984	46,427	760,582	1,175,000
Ending Fund Balance		37,583	1,100,232	1,396,497	878,249	( 63,151 )

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

## ENTERPRISE FUND - SEWER

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	Charges for Services	1,155,024	1,080,313	1,265,402	1,302,403	1,352,700
3720	Interest Earnings	39,165	63,852	122,278	165,308	140,000
3730	Other	0	4,576	2,100,745	0	0
TOTAL OPERATING REVENUE:		1,194,189	1,148,541	3,488,425	1,467,711	1,492,700
OPERATING EXPENSES						
4010	Personnel Services	71,958	84,709	99,336	135,307	105,100
4020	Contractual Services	348,108	417,182	420,671	408,445	403,000
4030	Materials & Supplies	106,103	90,906	88,447	586,043	739,725
4040	Depreciation	115,225	118,747	120,510	117,069	118,000
TOTAL OPERATING EXPENSES:		641,394	711,544	728,964	1,246,864	1,365,825
OPERATING INCOME (LOSS)		552,795	436,997	2,759,461	220,847	126,875
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		552,795	436,997	2,759,461	220,847	126,875

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

## Fiscal Year

## ENTERPRISE FUND - PRESSURIZED IRRIGATION

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	Charges for Services	519,314	578,557	612,636	647,206	713,950
3720	Interest Earned	29,850	54,618	62,587	49,673	50,000
3730	Other	2,843,174	1,701,352	1,544,950	399,582	2,959,442
TOTAL OPERATING REVENUE:		3,392,338	2,334,527	2,220,173	1,096,461	3,723,392
OPERATING EXPENSES						
4010	Personnel Services	69,606	79,178	67,044	74,406	80,000
4030	Material and Supplies	906,558	837,903	836,791	928,707	1,112,700
TOTAL OPERATING EXPENSES:		976,164	917,081	903,835	1,003,113	1,192,700
OPERATING INCOME (LOSS)		2,416,174	1,417,446	1,316,338	93,348	2,530,692
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		2,416,174	1,417,446	1,316,338	93,348	2,530,692

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

## Fiscal Year

## ENTERPRISE FUND - STORM SEWER

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	Charges for Services	160,613	173,725	212,261	261,239	257,000
3720	Interest Earnings	211	883	11,464	13,699	15,000
3730	Other	0	0	1,093,748	0	0
TOTAL OPERATING REVENUE:		160,824	174,608	1,317,473	274,938	272,000
OPERATING EXPENSES						
4010	Personnel Services	46,072	59,580	68,575	105,550	166,111
4030	Materials & Supplies	31,498	21,269	43,000	300,973	669,800
TOTAL OPERATING EXPENSES:		77,570	80,849	111,575	406,523	835,911
NET INCOME (LOSS)		83,254	93,759	1,205,898	( 131,585 )	( 563,911 )

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

## Fiscal Year

## ENTERPRISE FUND - CULINARY WATER

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	Charges for Services	0	258,460	631,583	715,949	760,000
3720	Interest Earned	0	0	3,831	68,583	50,000
3730	Other	0	76,505	2,713,137	1,690,449	500,000
TOTAL OPERATING REVENUE:		0	334,965	3,348,551	2,474,981	1,310,000
OPERATING EXPENSES						
4010	Personnel Services	0	21,065	243,300	349,417	403,307
4030	Material and Supplies	0	109,484	290,383	1,269,052	799,800
TOTAL OPERATING EXPENSES:		0	130,549	533,683	1,618,469	1,203,107
OPERATING INCOME (LOSS)		0	204,416	2,814,868	856,512	106,893
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		0	204,416	2,814,868	856,512	106,893